

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
KIOWA, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2012**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of Education

South Barber Unified School District No. 255

Kiowa, Kansas

We have audited the accompanying financial statement of **South Barber Unified School District No. 255, Kiowa Kansas**, as of and for the year ended **June 30, 2012**.

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Board of Education
South Barber Unified School District No. 255

As described in Note 1 of the financial statement, the financial statement is prepared by **South Barber Unified School District No. 255, Kiowa Kansas** to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the significance of the matter discussed in the preceding paragraph the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **South Barber Unified School District No. 255, Kiowa Kansas**, as of **June 30, 2012**, or the changes in its financial position and cash flows for the year then ended.

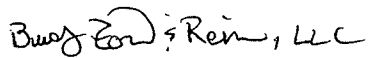
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **South Barber Unified School District No. 255, Kiowa Kansas**, as of **June 30, 2012**, and the aggregate cash receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, individual funds schedules of cash receipts and expenditures-actual, and schedule of cash receipts and disbursements-agency funds (Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents as listed in the table of contents) are presented for analysis and are not a required part of the regulatory financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement taken as a whole.

The 2011 Actual columns presented in the individual fund schedules of cash receipts and expenditures-actual and budget and schedule of cash receipts and disbursements-agency funds (Supplementary Information as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated September 8, 2011. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and

**Board of Education
South Barber Unified School District No. 255**

Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such statement to the 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statements as a whole.


Busby Ford & Reimer, LLC
August 13, 2012

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
FOR THE YEAR ENDED JUNE 30, 2012

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
						Outstanding Encumbrances and Accounts Payable		
General Fund	\$ 48	\$ 0	\$ 1,997,474	\$ 1,997,522	\$ 0	\$ 0	\$ 0	\$ 0
Special Revenue Funds								
Supplemental General	99,542	0	551,618	643,424	7,736	109,381		117,117
At Risk (4Yr Old)	0	0	19,929	19,929	0	0		0
At Risk (K-12)	0	0	99,158	99,158	0	0		0
Capital Outlay	686,088	0	749,080	428,184	1,006,984	2,772		1,009,756
Driver Training	1,385	0	3,306	4,691	0	0		0
Food Service	59,825	0	170,372	175,099	55,098	0		55,098
Special Education	171,436	0	296,832	368,120	100,148	0		100,148
Vocational Education	0	0	95,190	95,190	0	75		75
KPERS Contribution	0	0	168,464	168,464	0	0		0
Recreation Commission	42	0	114,422	114,464	0	0		0
Federal Funds	(1,198)	0	80,771	79,413	160	0		160
Gifts and Grants	8,838	0	4,722	331	13,229	0		13,229
Contingency Reserve	201,299	0	72,360	79,405	194,254	0		194,254
Textbook and Student Material								
Revolving	14,638	0	9,392	2,705	21,325	0		21,325
District Activity Funds	47,472	0	80,322	75,554	52,240	0		52,240
	<u>\$ 1,289,415</u>	<u>\$ 0</u>	<u>\$ 4,513,412</u>	<u>\$ 4,351,653</u>	<u>\$ 1,451,174</u>	<u>\$ 112,228</u>		<u>\$ 1,563,402</u>
Composition of Cash:								
			Checking Accounts		\$ 1,575,078			
			Savings Account		6,824			
			Certificates of Deposit		126,083			
			Agency Funds		1,707,985			
					(144,583)			
					<u>\$ 1,563,402</u>			

The notes to the financial statement are an integral part of this statement.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2012

Note 1 - Summary of Significant Accounting Policies:

Reporting Entity

South Barber Unified School District No. 255 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Kiowa, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statements include all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

Basis of Presentation – Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The District has created several types of funds and a number of discrete funds within each fund type. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, receipts and expenditures. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations or other restrictions.

The following types of funds comprise the financial activities of the District for the year:

Governmental Funds

General Fund-To account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Agency Funds-To account for resources held by the District as an agent for others.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2012

Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

The District has approved a resolution that is in compliance with K.S.A. 75-110a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the statutory basis of accounting.

Departure from Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue, matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. General fixed assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statements.

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2012.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2012

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special revenue funds:

Federal Funds	Gifts and Grants Fund
Textbook and Student Material Revolving Fund	Contingency Reserve Fund
District Activity Funds	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 2 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 3 - On-Behalf Payments for Fringe Benefits and Salaries:

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERs) on behalf of the District's employees. For the year ended June 30, 2012, the State made contributions of \$168,464. These contributions are recorded in the KPERs Contribution Fund as receipts and expenditures.

Note 4 - Prior Year Balances:

Certain prior year balances are presented for comparison purposes. Certain items have been reclassified in the June 30, 2011, financial statements in order to conform to the June 30, 2012, presentation.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2012

Note 5 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2012.

At June 30, 2012, the District's carrying amount of deposits was \$1,707,985 and the bank balance was \$1,956,215. The bank balance is held by two banks. Of the bank balance, \$301,930 was covered by depository insurance, and the remaining \$1,654,285 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 6 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:								
	At Risk (4Yr Old)	At Risk (K-12)	Capital Outlay	Driver Training	Food Service	Special Education	Vocational Education	Contingency Reserve	Total
Transfer from:									
General Fund	\$ 3,254	\$ 99,158	\$ 99,686	\$ 0	\$ 46,604	\$ 292,177	\$ 8,293	\$ 72,360	\$ 621,532
Supplemental	16,675	0	0	1,426	381	0	86,897	0	105,379
General Fund	<u>\$ 19,929</u>	<u>\$ 99,158</u>	<u>\$ 99,686</u>	<u>\$ 1,426</u>	<u>\$ 46,985</u>	<u>\$ 292,177</u>	<u>\$ 95,190</u>	<u>\$ 72,360</u>	<u>\$ 726,911</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2012

Note 7 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Note 8 - Defined Benefit Pension Plan:

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer, defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas Ave., Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at a minimum of 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas contributed 9.77% of covered payroll for the year ended June 30, 2012. These contribution requirements are established by KPERS and are periodically revised. Kansas contributions to KPERS for all Kansas public school employees for the years ending June 30, 2012, 2011 and 2010 were \$298,635,383, \$253,834,044 and \$248,468,186 respectively, equal to the required contributions for each year.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2012

Note 9 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

Note 10 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

Note 11 - Subsequent Events:

The District has evaluated subsequent events through August 13, 2012, the date which the financial statements were available to be issued.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2012

Note 12 - Long-Term Debt:

Lease payments are due annually.

Terms for long-term liabilities for the District for the year ended June 30, 2011 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
Capital Leases School Bus	4.15	9/23/11	\$ 82,655	9/23/15

Changes in long-term liabilities for the District for the year ended June 30, 2011 were as follows:

<u>Issue</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
Capital Leases School Bus	\$ 0	\$ 82,655	\$ 17,787	\$ 64,868	\$ 0

Maturities of long-term debt and interest are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 15,215	\$ 2,572	\$ 17,787
2014	15,846	1,941	17,787
2015	16,504	1,283	17,787
2016	17,303	484	17,787
	<u>\$ 64,868</u>	<u>\$ 6,280</u>	<u>\$ 71,148</u>

SUPPLEMENTARY INFORMATION

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2012

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Favorable (Unfavorable)
General Fund	\$ 1,997,522	\$ 0	\$ 0	\$ 1,997,522	\$ 1,997,522	\$ 0
Special Revenue Funds						
Supplemental General	660,256	0	0	660,256	643,424	16,832
At Risk (4Yr Old)	22,934	0	0	22,934	19,929	3,005
At Risk (K-12)	130,000	0	0	130,000	99,158	30,842
Capital Outlay	1,307,892	0	0	1,307,892	428,184	879,708
Driver Training	5,510	0	0	5,510	4,691	819
Food Service	185,182	0	0	185,182	175,099	10,083
Special Education	444,236	0	0	444,236	368,120	76,116
Vocational Education	95,190	0	0	95,190	95,190	0
KPERS Contribution	184,753	0	0	184,753	168,464	16,289
Recreation Commission	116,000	0	0	116,000	114,464	1,536
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	79,413	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	331	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	79,405	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,705	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	75,554	XXXXXXXXXX
	<u>\$ 5,149,475</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,149,475</u>	<u>\$ 4,351,653</u>	<u>\$ 1,035,230</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>General Fund</u>	<u>Current Year</u>			Variance -
	Prior Year			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	(Unfavorable)
Cash Receipts				
Local Sources	\$ 1,005,579	\$ 1,512,761	\$ 1,460,042	\$ 52,719
State Sources	925,219	483,800	484,910	(1,110)
Federal Sources	<u>100,516</u>	<u>913</u>	<u>0</u>	<u>913</u>
	<u>2,031,314</u>	<u>1,997,474</u>	<u>\$ 1,944,952</u>	<u>\$ 52,522</u>
Expenditures				
Instruction	962,498	901,776	\$ 986,406	\$ 84,630
Student Support Services	1,926	1,797	2,400	603
Instructional Support Staff	7,111	6,432	7,200	768
General Administration	113,575	119,652	115,090	(4,562)
School Administration	67,737	54,506	56,142	1,636
Central Services	38,229	38,230	38,229	(1)
Operations & Maintenance	222,929	140,769	179,383	38,614
Student Transportation Services	100,939	112,828	106,760	(6,068)
Transfers	516,370	621,532	453,390	(168,142)
Adjustment to Comply With Legal Max	0	0	(2,458)	(2,458)
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>54,980</u>	<u>54,980</u>
	<u>2,031,314</u>	<u>1,997,522</u>	<u>\$ 1,997,522</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	(48)		
Unencumbered Cash, Beginning	48	48		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	\$ 48	\$ 0		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 614,786	\$ 529,383	\$ 523,163	\$ 6,220
County Sources	28,203	22,235	37,551	(15,316)
	<u>642,989</u>	<u>551,618</u>	<u>\$ 560,714</u>	<u>\$ (9,096)</u>
Expenditures				
Instruction	11,172	59,113	\$ 58,661	\$ (452)
Student Support Services	48,235	50,713	48,998	(1,715)
Instructional Support Staff	106,523	106,451	106,217	(234)
General Administration	13,415	5,535	14,000	8,465
School Administration	170,814	172,276	181,061	8,785
Operations & Maintenance	71,277	143,957	120,000	(23,957)
Transfers	213,046	105,379	131,319	25,940
	<u>634,482</u>	<u>643,424</u>	<u>\$ 660,256</u>	<u>\$ 16,832</u>
Receipts Over (Under) Expenditures	8,507	(91,806)		
Unencumbered Cash, Beginning	91,035	99,542		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 99,542</u>	<u>\$ 7,736</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>At Risk (4Yr Old) Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 22,725	\$ 19,929	\$ 22,934	\$ (3,005)
	<u>22,725</u>	<u>19,929</u>	<u>\$ 22,934</u>	<u>\$ (3,005)</u>
Expenditures				
Instruction	22,376	19,607	\$ 22,934	\$ 3,327
Food Service	349	322	0	(322)
	<u>22,725</u>	<u>19,929</u>	<u>\$ 22,934</u>	<u>\$ 3,005</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>At Risk (K-12) Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 97,636	\$ 99,158	\$ 130,000	\$ (30,842)
	<u>97,636</u>	<u>99,158</u>	<u>\$ 130,000</u>	<u>\$ (30,842)</u>
Expenditures				
Instruction	<u>97,636</u>	<u>99,158</u>	<u>\$ 130,000</u>	<u>\$ 30,842</u>
	<u>97,636</u>	<u>99,158</u>	<u>\$ 130,000</u>	<u>\$ 30,842</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance -
	Prior Year			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	(Unfavorable)
Cash Receipts				
Local Sources	\$ 404,921	\$ 633,687	\$ 595,425	\$ 38,262
County Sources	10,496	15,707	26,379	(10,672)
Transfers	<u>0</u>	<u>99,686</u>	<u>0</u>	<u>99,686</u>
	<u>415,417</u>	<u>749,080</u>	<u>\$ 621,804</u>	<u>\$ 127,276</u>
Expenditures				
Instruction	24,794	24,905	\$ 30,000	\$ 5,095
Student Support Services	0	1,418	30,000	28,582
Instructional Support Staff	261	1,835	30,000	28,165
General Administration	1,331	16,706	20,000	3,294
School Administration	0	0	20,000	20,000
Operations & Maintenance	5,965	9,454	50,000	40,546
Transportation	0	88,384	300,000	211,616
Facilities Acquisition and Construction	<u>211,271</u>	<u>285,482</u>	<u>827,892</u>	<u>542,410</u>
	<u>243,622</u>	<u>428,184</u>	<u>\$ 1,307,892</u>	<u>\$ 879,708</u>
Receipts Over (Under) Expenditures	171,795	320,896		
Unencumbered Cash, Beginning	514,293	686,088		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	\$ 686,088	\$ 1,006,984		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 1,184	\$ 1,880	\$ 1,480	\$ 400
Transfers	0	1,426	2,645	(1,219)
	<u>1,184</u>	<u>3,306</u>	<u>\$ 4,125</u>	<u>\$ (819)</u>
Expenditures				
Instruction	4,774	3,930	\$ 5,510	\$ 1,580
Vehicle Operations, Maintenance Services	<u>628</u>	<u>761</u>	<u>0</u>	<u>(761)</u>
	<u>5,402</u>	<u>4,691</u>	<u>\$ 5,510</u>	<u>\$ 819</u>
Receipts Over (Under) Expenditures	(4,218)	(1,385)		
Unencumbered Cash, Beginning	5,603	1,385		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,385</u>	<u>\$ 0</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>Food Service Fund</u>	<u>Current Year</u>			Variance -
	Prior Year			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	(Unfavorable)
Cash Receipts				
Local Sources	\$ 53,371	\$ 53,986	\$ 57,092	\$ (3,106)
State Sources	1,331	1,296	1,216	80
Federal Sources	66,910	68,105	67,049	1,056
Transfers	35,743	46,985	0	46,985
	<u>157,355</u>	<u>170,372</u>	<u>\$ 125,357</u>	<u>\$ 45,015</u>
Expenditures				
Operations & Maintenance	5,021	4,955	\$ 5,021	\$ 66
Food Service Operations	<u>157,770</u>	<u>170,144</u>	<u>180,161</u>	<u>10,017</u>
	<u>162,791</u>	<u>175,099</u>	<u>\$ 185,182</u>	<u>\$ 10,083</u>
Receipts Over (Under) Expenditures	(5,436)	(4,727)		
Unencumbered Cash, Beginning	65,261	59,825		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 59,825</u>	<u>\$ 55,098</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 14,678	\$ 4,655	\$ 0	\$ 4,655
Transfers	399,341	292,177	322,800	(30,623)
	<u>414,019</u>	<u>296,832</u>	<u>\$ 322,800</u>	<u>\$ (25,968)</u>
Expenditures				
Instruction	345,319	343,656	\$ 431,086	\$ 87,430
Student Transportation Services	11,198	24,464	13,150	(11,314)
	<u>356,517</u>	<u>368,120</u>	<u>\$ 444,236</u>	<u>\$ 76,116</u>
Receipts Over (Under) Expenditures	57,502	(71,288)		
Unencumbered Cash, Beginning	113,934	171,436		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 171,436</u>	<u>\$ 100,148</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>Vocational Education Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 105,639	\$ 95,190	\$ 95,190	\$ 0
	<u>105,639</u>	<u>95,190</u>	<u>\$ 95,190</u>	<u>\$ 0</u>
Expenditures				
Instruction	102,878	94,145	\$ 95,190	\$ 1,045
Operations and Maintenance	<u>2,761</u>	<u>1,045</u>	<u>0</u>	<u>(1,045)</u>
	<u>105,639</u>	<u>95,190</u>	<u>\$ 95,190</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 158,887	\$ 168,464	\$ 184,753	\$ (16,289)
	<u>158,887</u>	<u>168,464</u>	<u>\$ 184,753</u>	<u>\$ (16,289)</u>
Expenditures				
Instruction	100,692	99,394	\$ 115,683	\$ 16,289
Student Support Services	12,363	14,670	14,670	0
Instructional Support Staff	6,822	8,100	8,100	0
General Administration	9,380	11,130	11,130	0
School Administration	12,363	14,670	14,670	0
Operations and Maintenance	9,380	11,130	11,130	0
Student Transportation Services	3,624	4,300	4,300	0
Food Service Operations	4,263	5,070	5,070	0
	<u>158,887</u>	<u>168,464</u>	<u>\$ 184,753</u>	<u>\$ 16,289</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>Recreation Commission Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 75,977	\$ 111,496	\$ 111,686	\$ (190)
County Sources	2,899	2,926	4,903	(1,977)
	<u>78,876</u>	<u>114,422</u>	<u>\$ 116,589</u>	<u>\$ (2,167)</u>
Expenditures				
Community Service Operations	84,000	114,464	\$ 116,000	\$ 1,536
	<u>84,000</u>	<u>114,464</u>	<u>\$ 116,000</u>	<u>\$ 1,536</u>
Receipts Over (Under) Expenditures	(5,124)	(42)		
Unencumbered Cash, Beginning	5,166	42		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 42</u>	<u>\$ 0</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 99,015	\$ 80,771
	<u>99,015</u>	<u>80,771</u>
Expenditures		
Instruction	<u>85,720</u>	<u>79,413</u>
	<u>85,720</u>	<u>79,413</u>
Receipts Over (Under) Expenditures	13,295	1,358
Unencumbered Cash, Beginning	(14,493)	(1,198)
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ (1,198)</u>	<u>\$ 160</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 30,000	\$ 4,722
	<u>30,000</u>	<u>4,722</u>
Expenditures		
Instruction	21,725	331
	<u>21,725</u>	<u>331</u>
Receipts Over (Under) Expenditures	8,275	4,391
Unencumbered Cash, Beginning	563	8,838
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 8,838</u>	<u>\$ 13,229</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 68,332	\$ 72,360
	<u>68,332</u>	<u>72,360</u>
Expenditures		
Instruction	0	60,530
Operations & Maintenance	0	18,225
Student Transportation Services	0	650
	<u>0</u>	<u>79,405</u>
Receipts Over (Under) Expenditures	68,332	(7,045)
Unencumbered Cash, Beginning	132,967	201,299
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 201,299</u>	<u>\$ 194,254</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 9,633	\$ 9,392
	<u>9,633</u>	<u>9,392</u>
Expenditures		
Instruction	<u>6,696</u>	<u>2,705</u>
	<u>6,696</u>	<u>2,705</u>
Receipts Over (Under) Expenditures	2,937	6,687
Unencumbered Cash, Beginning	11,701	14,638
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 14,638</u>	<u>\$ 21,325</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
AGENCY FUNDS
STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2012

Fund	Beginning Cash		Cash		Ending Cash
	Balance	Cash Receipts	Disbursements	Balance	
7-12 Building					
Band	\$ 593	\$ 990	\$ 1,302	\$ 281	
Cheerleaders	2,936	2,807	1,530	4,213	
Choir	306	0	0	306	
FFA	23,810	44,306	19,893	48,223	
Industrial Arts Club	414	2,135	1,611	938	
Kays	877	1,620	571	1,926	
National Honor Society	905	1,720	1,670	955	
Renaissance/Forensics	840	1,417	1,590	667	
Student Council	450	738	881	307	
Weightlifters' Club	87	0	0	87	
SBJH STUCO	526	0	0	526	
SBJH Cheer/Pep Club	2,082	1,628	3,299	411	
Class of 2012	3,639	1,003	4,642	0	
Class of 2013	8,072	6,965	10,360	4,677	
Class of 2014	6,511	771	380	6,902	
Class of 2015	4,654	1,013	399	5,268	
Class of 2016	550	3,775	1,788	2,537	
Class of 2017	0	519	0	519	
FFA Memorial Scholarship	4,296	37	0	4,333	
Ethel Gillig FFA	1,351	550	0	1,901	
Lauren Merklein	6,720	1,138	0	7,858	
Willig/Wolgamott Scholarship					
Fund	50,000	0	0	50,000	
	<u>119,619</u>	<u>73,132</u>	<u>49,916</u>	<u>142,835</u>	

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
AGENCY FUNDS
STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2012

Fund	Beginning Cash		Cash		Ending Cash
	Balance	Cash Receipts	Disbursements	Balance	
K-6 Building					
Student Council	\$ 1,026	\$ 722	\$ 0	\$ 1,748	
	<u>1,026</u>	<u>722</u>	<u>0</u>	<u>1,748</u>	
 Total Agency Funds	 <u>\$ 120,645</u>	 <u>\$ 73,854</u>	 <u>\$ 49,916</u>	 <u>\$ 144,583</u>	

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
DISTRICT ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
FOR THE YEAR ENDED JUNE 30, 2012

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add	
						Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
7-12 Building							
Student Activity Events	\$ 6,138	\$ 0	\$ 21,712	\$ 23,113	\$ 4,737	\$ 0	\$ 4,737
Yearbooks	4,477	0	10,479	12,023	2,933	0	2,933
Concessions	1,303	0	21,065	20,479	1,889	0	1,889
Football Scoreboard	4,993	0	0	692	4,301	0	4,301
Lyceums	1,215	0	324	836	703	0	703
	<u>18,126</u>	<u>0</u>	<u>53,580</u>	<u>57,143</u>	<u>14,563</u>	<u>0</u>	<u>14,563</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
DISTRICT ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
FOR THE YEAR ENDED JUNE 30, 2012

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
						Outstanding Encumbrances and Accounts Payable		
K-6 Building								
Activity Tickets	\$ 0	\$ 0	\$ 570	\$ 570	\$ 0	\$ 0	\$ 0	0
Yearbook	0	0	714	714	0	0	0	0
Project Playground	29,346	0	22,472	14,141	37,677	0	0	37,677
Book Fair	0	0	2,986	2,986	0	0	0	0
	<u>29,346</u>	<u>0</u>	<u>26,742</u>	<u>18,411</u>	<u>37,677</u>	<u>0</u>		<u>37,677</u>
Total District Activity Funds	<u>\$ 47,472</u>	<u>\$ 0</u>	<u>\$ 80,322</u>	<u>\$ 75,554</u>	<u>\$ 52,240</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 52,240</u>

FEDERAL AWARD INFORMATION

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Grant Title	Federal CFDA No.	Program Amount	Unencumbered		Unencumbered	
			Cash 7-1-11	Receipts	Expenditures	Cash 6-30-12
Department of Education						
Rural Education Achievement Program	84.358	\$ 6,101	\$ (1,250)	\$ 7,351	\$ 6,101	\$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	17,246				
National School Lunch Program	10.555	50,859				
		68,105	0	68,105	68,105	0
Department of Education						
Title I Low Income	84.010	62,439	(34)	62,391	62,439	(82)
Drug Free	84.186	0	323	0	323	0
School Preparedness	84.302	0	500	0	0	500
Title II-Tech Lit	84.318	0	3	0	0	3
Title II-Improving Teacher Quality	84.367	7,985	(740)	8,464	7,985	(261)
Education Jobs Fund	84.410	913	0	913	913	0
		71,337	52	71,768	71,660	160
(Passes Through South Central Kansas Education Service Center)						
Department of Education						
Perkins Vocational Education	84.048	2,565	0	2,565	2,565	0
Total Federal Awards		\$ 148,108	\$ (1,198)	\$ 149,789	\$ 148,431	\$ 160